

# IDAHO STATE LIQUOR DISPENSARY

*Serving Idaho Since 1935*



*2003*  
ANNUAL REPORT

# IDAHO STATE LIQUOR DISPENSARY

1349 E. BEEHCRAFT COURT

P.O. Box 179001

BOISE, IDAHO 83717-9001

(208) 947-9400



# 2003 ANNUAL REPORT

## TABLE OF CONTENTS

|   |       |
|---|-------|
| BACKGROUND AND HISTORY  | 2     |
| SUPERINTENDENT'S MESSAGE  | 3     |
| ORGANIZATION STRUCTURE/LIQUOR STORE LOCATIONS                                   | 4     |
| UNITED STATES AND IDAHO APPARENT PER CAPITA CONSUMPTION<br>OF DISTILLED SPIRITS | 5     |
| PROFIT DISTRIBUTION   | 6     |
| RETAIL PRICE COMPONENTS   | 7     |
| FIVE YEAR BOTTLE SALES COMPARISON   | 8     |
| FIVE YEAR GALLON SALES COMPARISON   | 9     |
| FIVE YEAR EMPLOYEE COMPENSATION TO SALES RATIO COMPARISON                       | 10    |
| BALANCE SHEET   | 11    |
| STATEMENT OF CHANGES IN FUND EQUITY   | 12    |
| INCOME STATEMENT  | 13    |
| OPERATING EXPENSES  | 14    |
| SCHEDULE OF COMPARATIVE SALES AND DISTRIBUTION<br>OF PROFITS BY CITY/COUNTY     | 15-22 |
| ADA COUNTY – BINGHAM COUNTY   | 15    |
| BLAINE COUNTY – BOUNDARY COUNTY   | 16    |
| BUTTE COUNTY – CLEARWATER COUNTY  | 17    |
| CUSTER COUNTY – GOODING COUNTY  | 18    |
| IDAHO COUNTY – KOOTENAI COUNTY  | 19    |
| LATAH COUNTY – MINIDOKA COUNTY  | 20    |
| NEZ PERCE COUNTY – TETON COUNTY   | 21    |
| TWIN FALLS COUNTY - WASHINGTON COUNTY   | 22    |

# BACKGROUND AND HISTORY

The The Idaho State Liquor Dispensary was established in 1935, following the repeal of prohibition, as a means of providing greater control over the distribution, sale, and consumption of alcohol beverages. Organizationally, the Dispensary has been a division of the office of the governor since 1974.

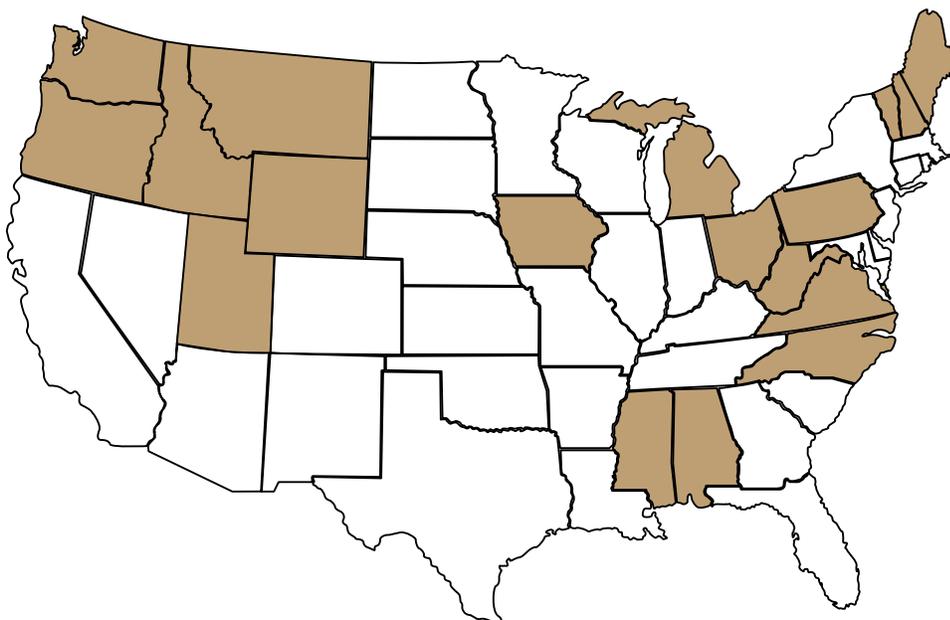
Idaho is one of 19 control jurisdictions that control the sale of alcohol beverages. (Eighteen control states and Montgomery County, Maryland). These jurisdictions account for almost one-third of the U.S. population, and regulate their own retail and/or wholesale distribution of alcohol beverages.

At fiscal year end, the Dispensary operated 152 retail outlets throughout the State. Of those, 52 were state liquor stores staffed and operated by Dispensary employees, and 100 were contract agencies. Stores are typically open from 11:00 a.m. to 7:00 p.m. A few stores are open from 10:00 a.m. to 9:00 p.m. for extended customer service. The largest store had sales of \$3.6 million in FY 2003; 11.4% more than 2002 and 24.5% more than in 2001. Statewide, stores sell over six million bottles annually. Each state and contract store is stocked and maintained to meet the needs of customers including liquor-by-the-drink establishments. Outlets

feature a selection of products specific to the tastes and lifestyles of the local communities they serve. All products are priced uniformly throughout the state. The Dispensary paid \$3.2 million to the private sector for agency contract fees and store leases in FY 2003.

The Dispensary's central office and warehouse are located in Boise. A Central Office staff of 23 and three District Managers manage all administrative aspects of the business; including purchasing, accounting, information technology, human resources, contracts, and store supervision. Eleven warehouse personnel, co-located with the administrative office, receive, store and distribute more than 600,000 cases annually over a geographic area of 83,000 square miles. The warehouse typically contains about 125,000 cases valued at \$5 to \$6 million.

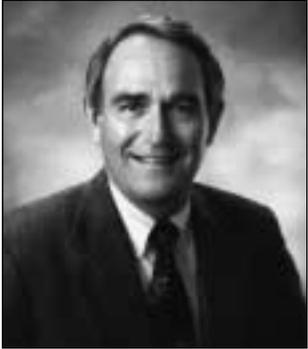
Idaho's system of liquor control provides benefits to all of Idaho's citizens. Moderation and temperance in control states generally reduce social costs associated with alcohol consumption. Additionally, Idaho law provides for the distribution of liquor profits to State programs, 44 counties and 200 cities. Over the last decade \$198 million was distributed to state programs, counties and cities.



## 19 CONTROL JURISDICTIONS

- Alabama
- Idaho
- Iowa
- Maine
- Michigan
- Mississippi
- Montana
- New Hampshire
- North Carolina
- Ohio
- Oregon
- Pennsylvania
- Utah
- Vermont
- Virginia
- Washington
- West Virginia
- Wyoming
- Montgomery County, MD

# SUPERINTENDENT'S MESSAGE



**T**HE 2003 ANNUAL REPORT reflects the on-going commitment by the Idaho State Liquor Dispensary (ISLD) to manage the importation, storage, distribution and sale of certain alcoholic beverages. The Dispensary also plays a crucial role in restricting access to underage and intemperate consumers.

Idaho is ranked 38th in the nation for distilled spirits consumption. Overall per capita alcohol consumption has not escalated in Idaho, while dollar sales have increased. The dollar increase is primarily due to population increases and a shift by consumers to higher priced products. Sales increased 5.9% from \$73.6 million in FY 02 to \$78.0 million during FY 03. Net income (profits) increased 9.9% from \$22.3 million to \$24.5 million, reflecting increased operating economies and efficiencies.

The first \$8.3 million in profits was distributed to the State General Fund, Public Schools, Alcohol Treatment programs, Cooperative Welfare Fund, and Community Colleges. The additional profit of \$14.8 million was distributed quarterly to 200 cities and 44 counties in Idaho.

Distributions to cities and counties were enhanced by an additional \$356,400 resulting from the purchase of the Central Office and Warehouse facility, which eliminated lease payments permanently. (The purchase investment of \$2.4 million will produce additional annual payments of \$356,400 to cities and counties in Idaho, or \$5.7 million over the 16 years remaining on the life of the lease purchase agreement.)

Managing growth with limited resources remains the number one issue and challenge. Demographic surveys show immediate needs for at least one additional store each in the Boise/Meridian and the Coeur d'Alene/Hayden areas.

The Idaho State Legislature passed a 1% sales tax increase in May which required a re-pricing of all ISLD products. A 2% surcharge, also imposed by the Idaho Legislature, required ISLD again to adjust prices effective July 2003 to support the Drug and Family Court Fund of the Supreme Court.

During FY 03, ISLD converted the Eagle contract store to a state store in cooperation with the contract holder. A contract store in Shelley was reopened subsequent to the closing of the store by the former owner. The Dispensary currently operates 52 state stores and 100 contract stores.

Premium award winning Idaho wines have been added to the product line as a test market project. The response has been very favorable and Idaho table wine sales continue to grow. ISLD has showcased fine wines from Idaho's 16 wineries in liquor stores statewide in support of Idaho's growing wine industry.

It has been my distinct pleasure to serve as President-Elect (2002-2003) and President (2003-2004) of the National Alcohol Beverage Control Association (NABCA), a national association serving all control states in the United States. One of my goals as President is to communicate the benefits of the control state system to state and federal government officials. There are clearly extra dividends in the superior revenue generation, moderate consumption and decrease in alcohol related problems that define the control states.

Having served nine years on the Association's Board of Directors, I have had the unique opportunity to reach out to all facets of the alcohol beverage community. As one of 19 control jurisdictions, Idaho continues to be a key player in identifying and responding to issues of common interest such as alcohol education, underage drinking prevention, alcohol advertising, alcohol taxes, the need for modernization, and much more. Idaho has actively participated on national committees dealing with information technology, products and procedures, alcohol regulations and alcohol education.

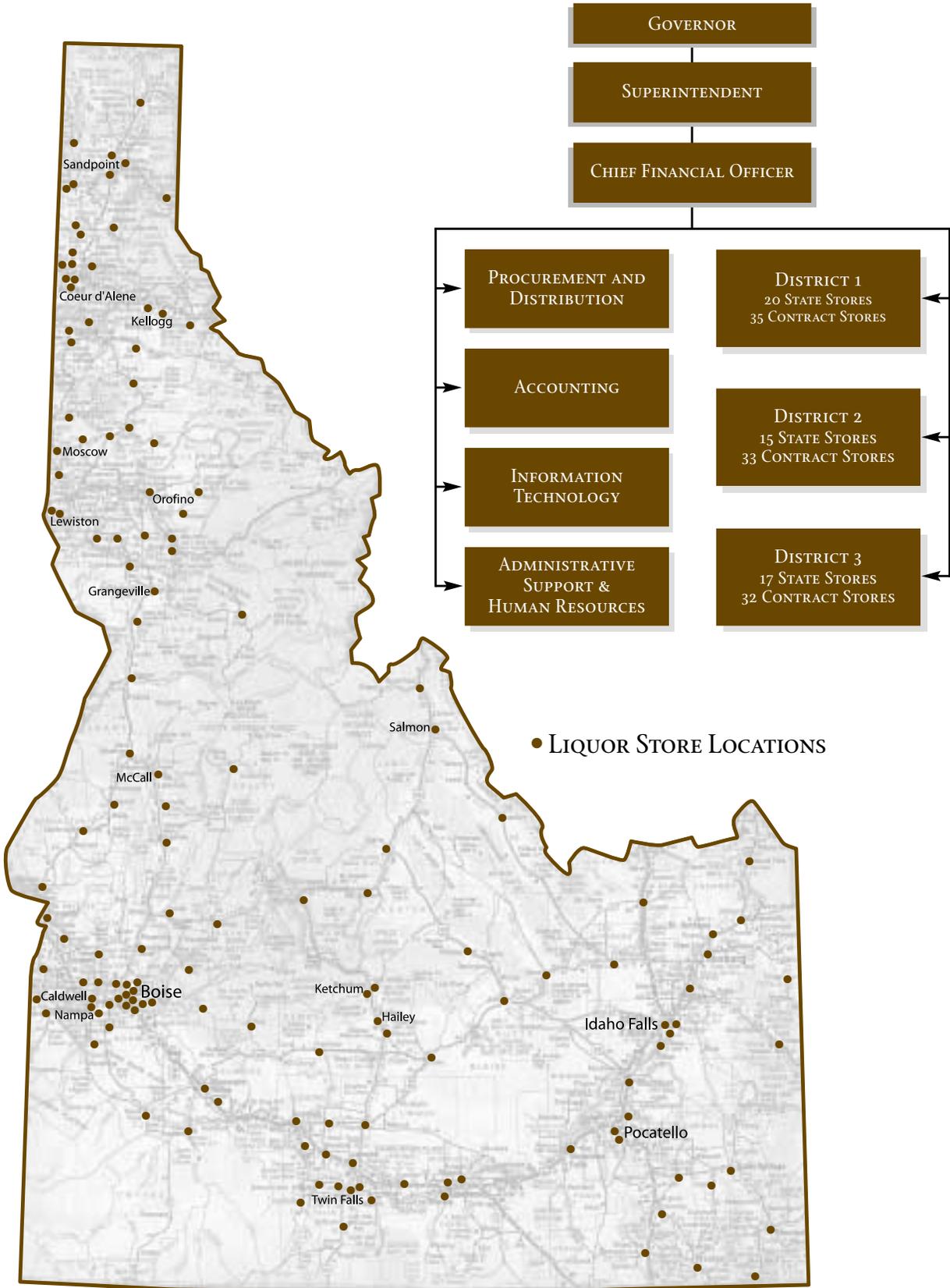
It has been a pleasure working with my team at the Central Office and throughout the state. They continue to handle issues and challenges with utmost professionalism, efficiency and sense of duty. Morale remains good in spite of nearly three years without compensation increases. I thank them all for making our mission a success under the challenges of rapid growth and for continuing to accomplish more with less.

On behalf of my co-workers from the Dispensary, I extend a sincere thank you to Governor Kempthorne, his staff and members of the Legislature for their continued support.

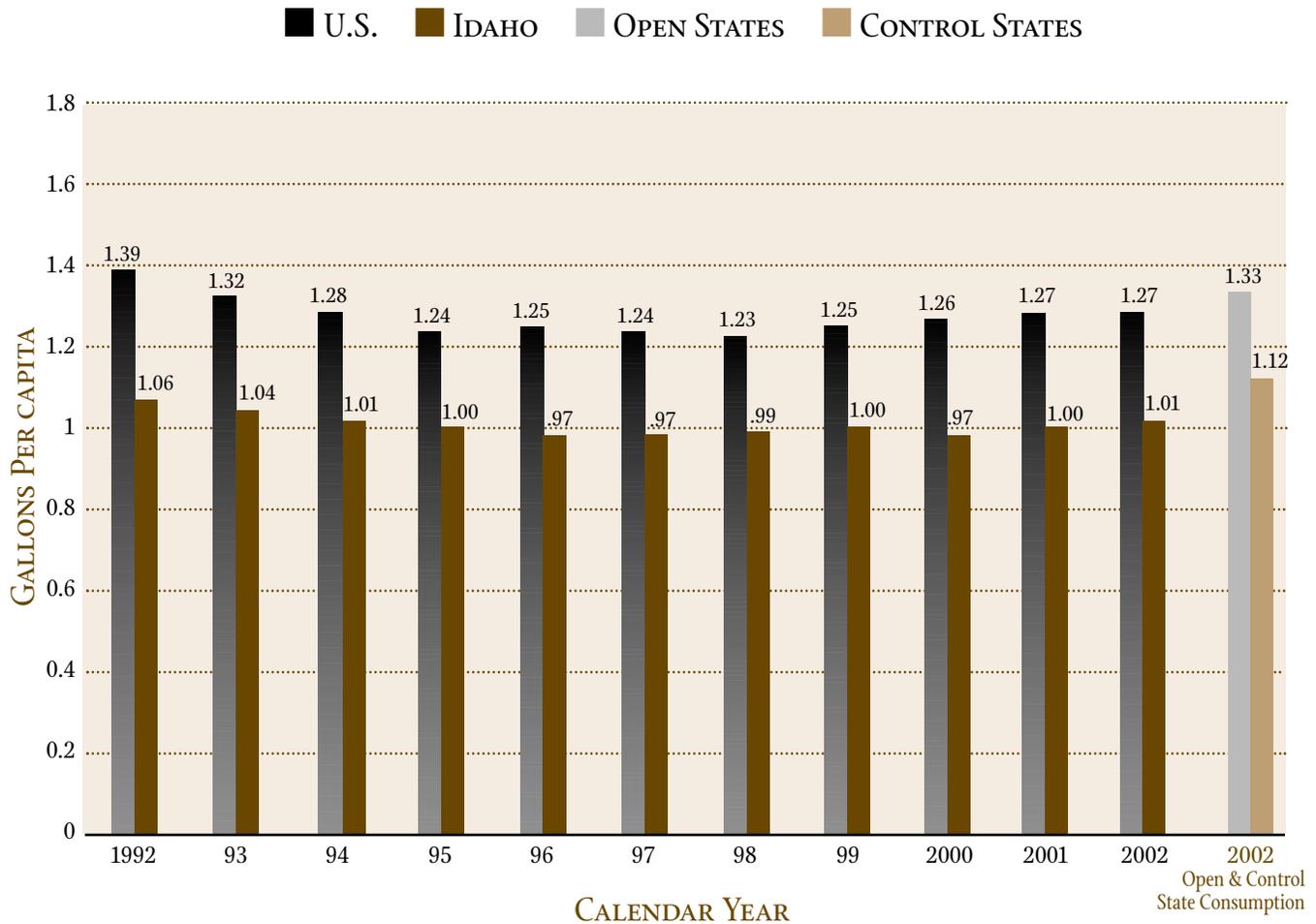
A handwritten signature in cursive script, appearing to read "Dyke Nally".

Dyke Nally, Superintendent

# ORGANIZATION STRUCTURE/ LIQUOR STORE LOCATIONS



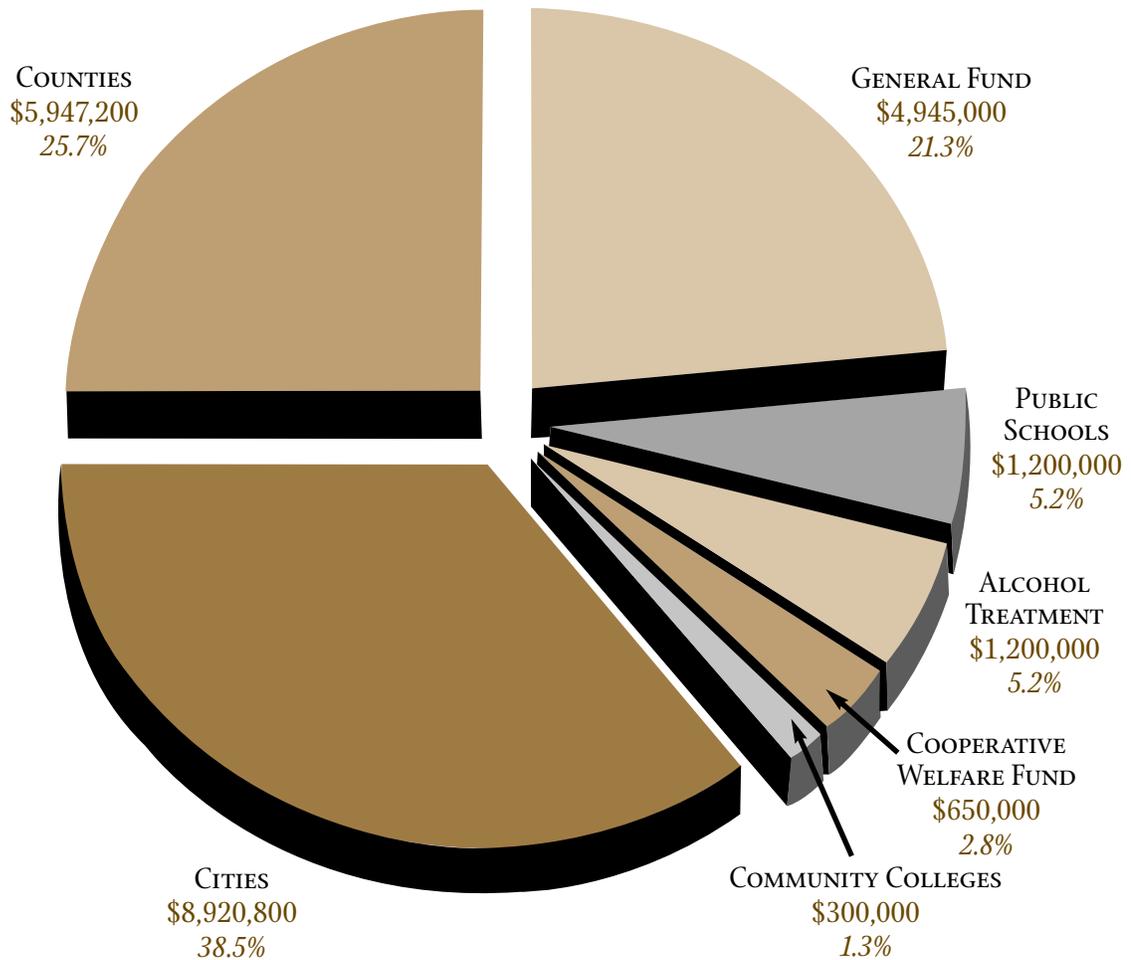
# UNITED STATES AND IDAHO APPARENT PER CAPITA CONSUMPTION OF DISTILLED SPIRITS



Source: Distilled Spirits Council Of The United States

Apparent per capita consumption is based on total population and not adults 21 and over. Statistics are based on point of sale and do not take into account cross-border traffic in distilled spirits. Consumption in Idaho was 1.01 gallons in 2002 compared with 1.12 gallons for all control states and 1.33 gallons in open states. Consumption in open states is 19% more than in all control states and 32% more than in Idaho.

# PROFIT DISTRIBUTION



## FY 2003 TOTAL DISTRIBUTION \$23,163,000

### STATUTORY PROFIT DISTRIBUTION FORMULA:

Annual fixed distributions totaling \$8,295,000 to General Fund, Public Schools, Alcohol Treatment Fund, Cooperative Welfare Fund and Community Colleges.

Remainder of profits distributed as follows:

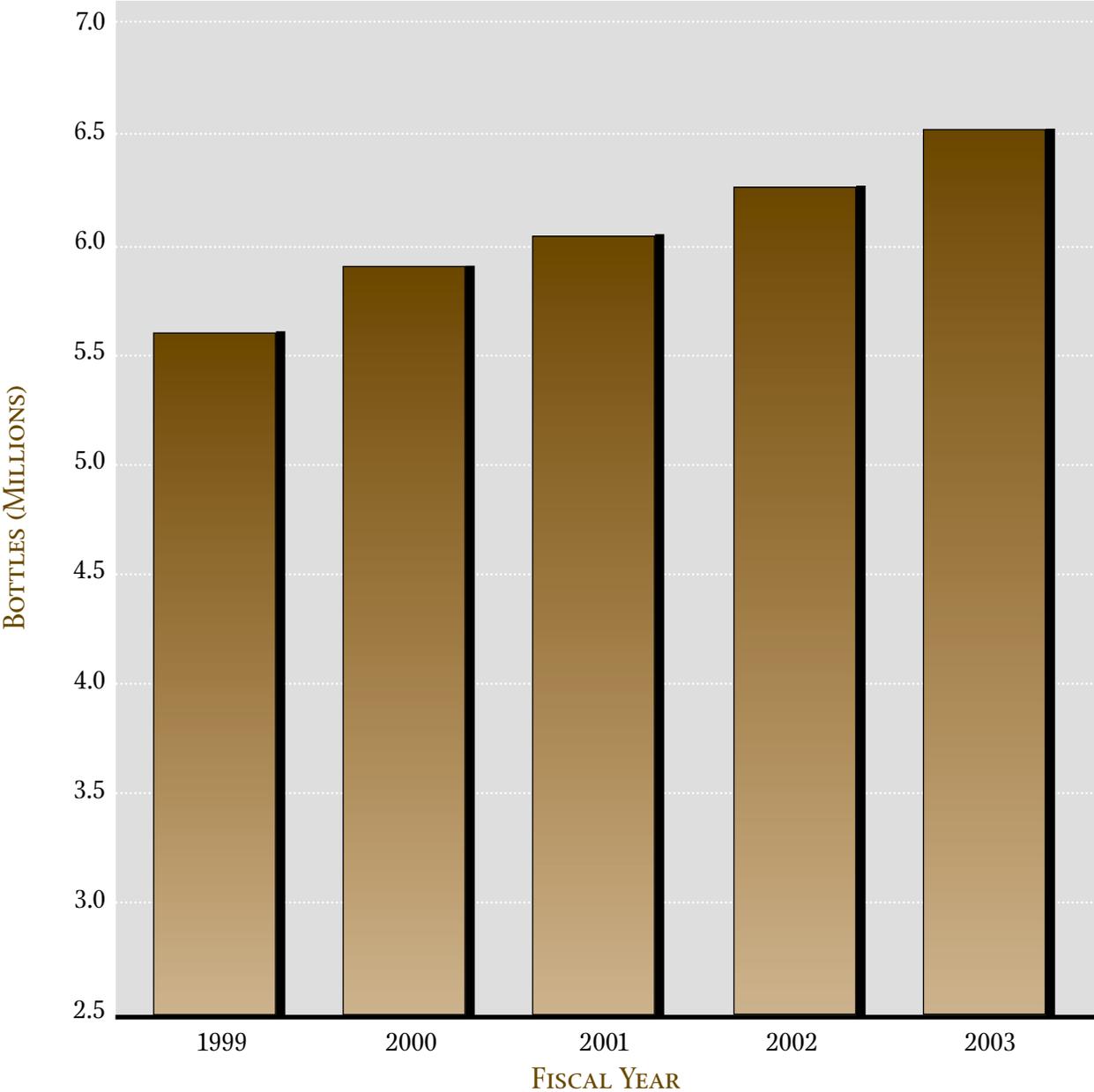
- 40% to counties in proportion to sales in each county.
- 60% to cities as follows:
  - 90% to those incorporated cities with liquor stores in proportion to sales.
  - 10% to those incorporated cities without liquor stores in proportion to population.

# RETAIL PRICE COMPONENTS

Effective July 1, 2003

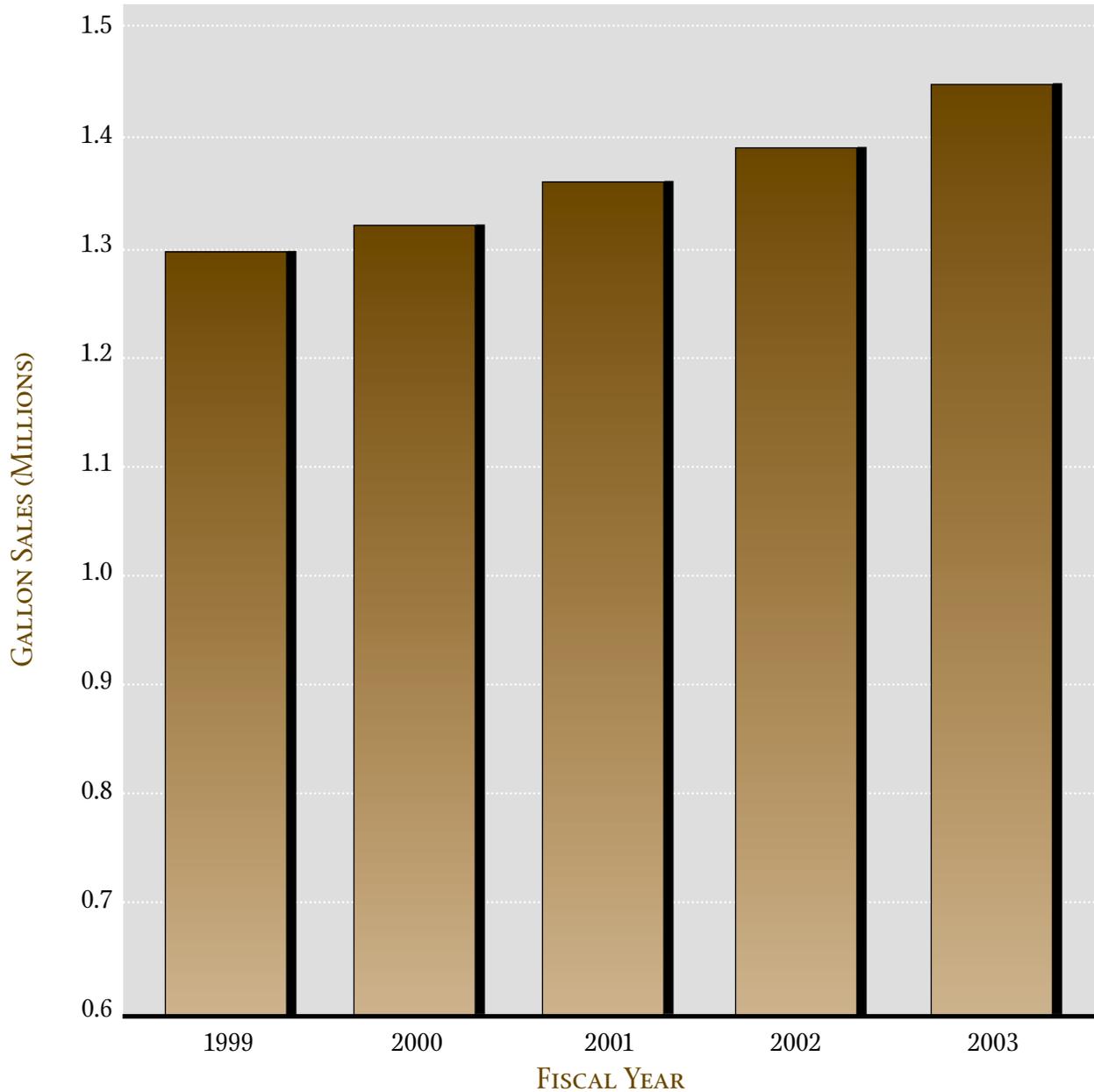


# FIVE YEAR BOTTLE SALES COMPARISON



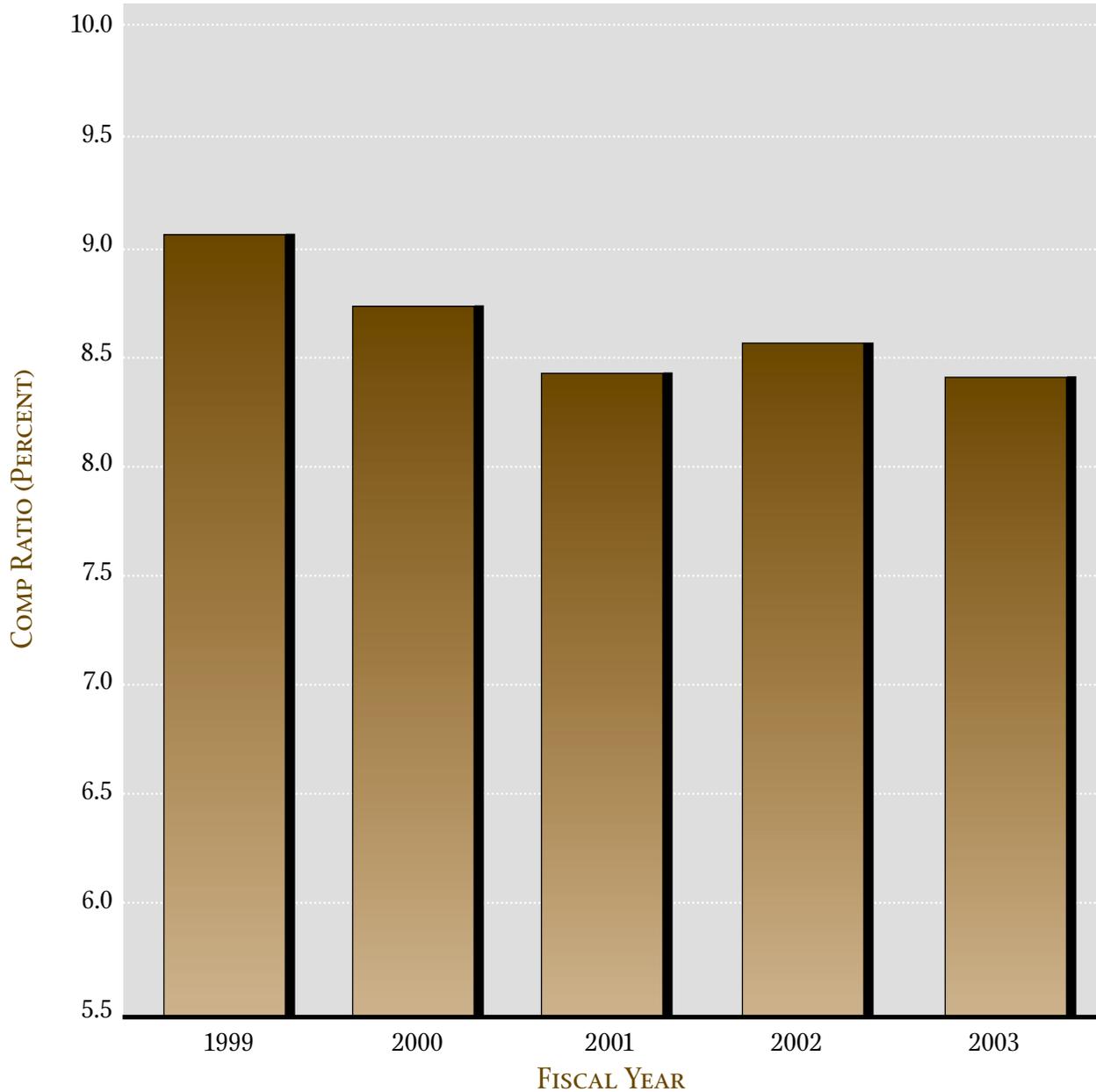
Bottle sales increased 15.8% from 5.6 million in 1999 to 6.5 million in 2003. Bottle sales are projected to increase another 16% over the next five years, reaching 7.6 million by 2008.

## FIVE YEAR GALLON SALES COMPARISON



Gallon sales increased 11.4% from 1.298 million in 1999 to 1.446 million in 2003. Gallon sales are projected to increase another 11.5% over the next five years, reaching 1.613 million by 2008.

# FIVE YEAR EMPLOYEE COMPENSATION TO SALES RATIO COMPARISON



The ratio of employee compensation to sales dollars improved from 9.1% in 1999 to 8.4% in 2003. This ratio is projected to further improve over the next five years, reaching 7.7% by 2008. This commonly used measure of efficiency is 9.8% nationwide for retail trade businesses, according to recent IRS Corporate Financial Ratios.

# BALANCE SHEET

|  | Fiscal Year<br>Ending<br>June 30, 2003 | Fiscal Year<br>Ending<br>June 30, 2002 |
|--|--|--|
| <i>Assets</i>                                  |  |  |
| Cash .....                                     | \$ 6,939,744.80                        | \$ 4,805,917.42                        |
| Warehouse Purchase Fund .....                  | -                                      | 1,577,800.00                           |
| Accounts Receivable .....                      | 136,913.30                             | 57,962.43                              |
| Inventory .....                                | 7,556,923.89                           | 7,015,095.09                           |
| Prepaid Expenses .....                         | 174,166.05                             | 179,039.55                             |
| Land .....                                     | 297,943.39                             | 297,943.39                             |
| Building.....                                  | 2,589,678.74                           | -                                      |
| Building Under Capital Lease .....             | -                                      | 2,500,000.00                           |
| Fixed Assets .....                             | 1,975,663.33                           | 1,751,292.57                           |
| Accumulated Depreciation.....                  | <u>(1,359,287.80)</u>                  | <u>(1,149,605.15)</u>                  |
| <b>TOTAL ASSETS .....</b>                      | <b><u>\$ 18,311,745.70</u></b>         | <b><u>\$ 17,035,445.30</u></b>         |
| <i>Liabilities And Fund Equity</i>             |  |  |
| Liquor Accounts Payable .....                  | \$ 2,663,397.87                        | \$ 2,024,442.02                        |
| Payroll Payable.....                           | 399,458.20                             | 365,015.40                             |
| Other Accounts Payable .....                   | 146,828.34                             | 145,777.35                             |
| Distributions Payable.....                     | 3,788,000.00                           | 2,206,300.00                           |
| Capital Lease Payable.....                     | <u>-</u>                               | <u>2,330,419.47</u>                    |
| <b>TOTAL LIABILITIES.....</b>                  | <b>6,997,684.41</b>                    | <b>7,071,954.24</b>                    |
| Fund Equity .....                              | <u>11,314,061.29</u>                   | <u>9,963,491.06</u>                    |
| <b>TOTAL LIABILITIES AND FUND EQUITY .....</b> | <b><u>\$ 18,311,745.70</u></b>         | <b><u>\$ 17,035,445.30</u></b>         |

# STATEMENT OF CHANGES IN FUND EQUITY

|  | Fiscal Year<br>Ending<br>June 30, 2003 | Fiscal Year<br>Ending<br>June 30, 2002 |
|--|--|--|
| FUND EQUITY AT BEGINNING OF YEAR .....             | \$ 9,963,491.06                        | \$ 9,203,093.70                        |
| <i>Prior Period Adjustment</i>                     |  |  |
| Change In Fixed Assets Capitalization Policy ..... | -                                      | (448,653.23)                           |
| <i>Additions</i>                                   |  |  |
| Net Income .....                                   | 24,513,570.23                          | 22,300,831.59                          |
| Reserved For Facility Maintenance .....            | -                                      | 8,910.00                               |
| <b>TOTAL ADDITIONS</b> .....                       | <u>24,513,570.23</u>                   | <u>22,309,741.59</u>                   |
| <i>Distributions:</i>                              |  |  |
| Cities.....  | (8,920,800.00)                         | (7,683,496.00)                         |
| Counties .....                                     | (5,947,200.00)                         | (5,122,195.00)                         |
| General Fund.....                                  | (4,945,000.00)                         | (4,945,000.00)                         |
| Welfare Fund .....                                 | (650,000.00)                           | (650,000.00)                           |
| Alcohol Treatment Fund .....                       | (1,200,000.00)                         | (1,200,000.00)                         |
| Public Schools .....                               | (1,200,000.00)                         | (1,200,000.00)                         |
| Community Colleges .....                           | (300,000.00)                           | (300,000.00)                           |
| <b>TOTAL DISTRIBUTIONS</b> .....                   | <u>(23,163,000.00)</u>                 | <u>(21,100,691.00)</u>                 |
| FUND EQUITY AT END OF YEAR .....                   | <u>\$ 11,314,061.29</u>                | <u>\$ 9,963,491.06</u>                 |

# INCOME STATEMENT

|                                      | Fiscal Year<br>Ending<br>June 30, 2003 | Fiscal Year<br>Ending<br>June 30, 2002 |
|--------------------------------------|--|--|
| <i>Sales</i>                         |  |  |
| Retail Liquor Sales .....            | \$ 56,674,086.20 .....                 | \$ 53,356,074.95                       |
| Discount Liquor Sales .....          | 20,693,598.16 .....                    | 19,712,082.34                          |
| Military Liquor Sales.....           | 74,268.74 .....                        | 110,364.33                             |
| Non Liquor Sales.....                | <u>552,612.00 .....</u>                | <u>444,988.10</u>                      |
| <b>TOTAL SALES</b> .....             | <b>77,994,565.10 .....</b>             | <b>73,623,509.72</b>                   |
| <i>Cost of Sales</i> .....           | <u>42,079,011.13 .....</u>             | <u>39,644,125.25</u>                   |
| <b>Gross Profit</b> .....            | <b>35,915,553.97 .....</b>             | <b>33,979,384.47</b>                   |
| <i>Operating Expenses</i> .....      | <u>11,724,248.51 .....</u>             | <u>12,022,116.24</u>                   |
| <b>Net Operating Income</b> .....    | <b>24,191,305.46 .....</b>             | <b>21,957,268.23</b>                   |
| <i>Other Income And Losses</i> ..... | <u>322,264.77 .....</u>                | <u>343,563.36</u>                      |
| <b>NET INCOME</b> .....              | <b><u>\$ 24,513,570.23 .....</u></b>   | <b><u>\$ 22,300,831.59</u></b>         |

# OPERATING EXPENSES

|   | Fiscal Year<br>Ending<br>June 30, 2003 | Fiscal Year<br>Ending<br>June 30, 2002 |
|---|--|--|
| Salaries And Wages .....                              | \$ 4,806,419.95                        | \$ 4,730,426.75                        |
| Employee Benefits .....                               | 1,734,005.66                           | 1,605,047.13                           |
| Special Distributor Commissions .....                 | 1,578,618.96                           | 1,572,150.53                           |
| Rent.....   | 1,641,163.34                           | 1,591,189.11                           |
| Store Furnishings, Fixtures, And Supplies.....        | 429,334.32                             | 553,290.21                             |
| Utilities.....  | 270,406.94                             | 277,795.53                             |
| Bank Card Fees.....                                   | 265,795.87                             | 243,095.83                             |
| Computer Software, Development, And Maintenance ..... | 147,375.37                             | 272,778.82                             |
| Communications .....                                  | 142,941.57                             | 151,303.89                             |
| Other Services .....                                  | 99,983.31                              | 119,227.51                             |
| Leasehold Repairs And Maintenance .....               | 76,586.39                              | 112,659.56                             |
| State Government Overhead.....                        | 65,330.37                              | 63,923.46                              |
| Travel.....   | 57,950.13                              | 72,499.30                              |
| Insurance .....                                       | 45,418.25                              | 47,785.53                              |
| Repairs and Maintenance .....                         | 37,808.09                              | 25,907.45                              |
| Professional Services .....                           | 36,975.00                              | 29,036.00                              |
| Employee Development Services .....                   | 34,883.71                              | 18,011.06                              |
| Miscellaneous Expense .....                           | 9,284.04                               | 17,578.07                              |
| Interest On Capital Lease .....                       | 25,810.87                              | 310,178.76                             |
| Depreciation .....                                    | <u>218,156.37</u>                      | <u>208,231.74</u>                      |
| <b>TOTAL OPERATING EXPENSES .....</b>                 | <b><u>\$ 11,724,248.51</u></b>         | <b><u>\$ 12,022,116.24</u></b>         |

# SCHEDULE OF COMPARATIVE SALES AND DISTRIBUTION OF PROFITS BY CITY/COUNTY

|                         | <i>SALES</i>                           |  | <i>DISTRIBUTIONS</i>                   |  |
|-------------------------|--|--|--|--|
|                         | Fiscal Year<br>Ending<br>June 30, 2003 | Fiscal Year<br>Ending<br>June 30, 2002 | Fiscal Year<br>Ending<br>June 30, 2003 | Fiscal Year<br>Ending<br>June 30, 2002 |
| <b>ADA COUNTY</b>       |  |  |  |  |
| Boise                   | \$16,310,886.41                        | \$15,181,702.81                        | \$1,576,952.00                         | \$1,321,825.00                         |
| Eagle                   | 1,567,853.30                           | 1,561,738.45                           | 169,207.00                             | 123,942.00                             |
| Garden City             | 1,193,788.30                           | 1,176,605.55                           | 127,789.00                             | 113,438.00                             |
| Kuna                    | 432,813.10                             | 372,753.05                             | 40,534.00                              | 30,475.00                              |
| Meridian                | 1,826,075.95                           | 1,704,359.55                           | 185,125.00                             | 156,293.00                             |
| Star                    | 241,594.85                             | 213,683.60                             | 23,121.00                              | 19,363.00                              |
| <b>TOTAL</b>            | <b>21,573,011.91</b>                   | <b>20,210,843.01</b>                   | <b>3,783,008.00</b>                    | <b>3,191,567.00</b>                    |
| <b>ADAMS COUNTY</b>     |  |  |  |  |
| Council                 | 108,639.25                             | 113,783.90                             | 21,250.00                              | 18,239.00                              |
| New Meadows             | 162,804.05                             | 151,573.80                             | 12,493.00                              | 10,781.00                              |
| <b>TOTAL</b>            | <b>271,443.30</b>                      | <b>265,357.70</b>                      | <b>50,245.00</b>                       | <b>42,822.00</b>                       |
| <b>BANNOCK COUNTY</b>   |  |  |  |  |
| Arimo                   | -                                      | -                                      | 308,882.00                             | 261,117.00                             |
| Chubbuck                | 794,874.35                             | 758,472.70                             | 6,401.00                               | 4,572.00                               |
| Downey                  | 33,646.35                              | 36,488.35                              | 82,856.00                              | 66,948.00                              |
| Inkom                   | -                                      | -                                      | 4,020.00                               | 3,354.00                               |
| Lava Hot Springs        | 160,847.80                             | 163,282.65                             | 13,577.00                              | 12,138.00                              |
| McCannon                | -                                      | -                                      | 17,741.00                              | 11,729.00                              |
| Pocatello               | 3,064,440.55                           | 2,952,565.40                           | 14,809.00                              | 12,363.00                              |
| <b>TOTAL</b>            | <b>4,053,809.05</b>                    | <b>3,910,809.10</b>                    | <b>773,403.00</b>                      | <b>656,825.00</b>                      |
| <b>BEAR LAKE COUNTY</b> |  |  |  |  |
| Bloomington             | -                                      | -                                      | 26,631.00                              | 26,631.00                              |
| Fish Haven              | 65,608.45                              | 44,228.60                              | 4,617.00                               | 3,139.00                               |
| Georgetown              | -                                      | -                                      | -                                      | -                                      |
| Montpelier              | 219,653.05                             | 232,328.35                             | 9,897.00                               | 9,240.00                               |
| Paris                   | -                                      | -                                      | 25,581.00                              | 24,200.00                              |
| St. Charles             | -                                      | -                                      | 10,598.00                              | 10,449.00                              |
| <b>TOTAL</b>            | <b>285,261.50</b>                      | <b>276,556.95</b>                      | <b>80,194.00</b>                       | <b>76,718.00</b>                       |
| <b>BENEWAH COUNTY</b>   |  |  |  |  |
| Chatcolet               | -                                      | -                                      | 58,418.00                              | 51,127.00                              |
| Fernwood                | 69,826.55                              | 68,975.55                              | -                                      | 203.00                                 |
| Plummer                 | 260,082.25                             | 233,595.90                             | -                                      | -                                      |
| St. Maries              | 444,869.40                             | 438,890.60                             | 25,380.00                              | 21,383.00                              |
| Tensed                  | -                                      | -                                      | 47,987.00                              | 43,000.00                              |
| <b>TOTAL</b>            | <b>774,778.20</b>                      | <b>741,462.05</b>                      | <b>134,104.00</b>                      | <b>117,276.00</b>                      |
| <b>BINGHAM COUNTY</b>   |  |  |  |  |
| Aberdeen                | -                                      | -                                      | 98,726.00                              | 98,726.00                              |
| Atomic City             | -                                      | -                                      | 25,818.00                              | 25,604.00                              |
| Basalt                  | -                                      | -                                      | 460.00                                 | 419.00                                 |
| Blackfoot               | 731,039.90                             | 690,695.55                             | 7,304.00                               | 7,148.00                               |
| Firth                   | -                                      | -                                      | 84,239.00                              | 84,239.00                              |
| Shelley                 | 62,378.50                              | 108,716.20                             | 7,801.00                               | 7,213.00                               |
| <b>TOTAL</b>            | <b>793,418.40</b>                      | <b>799,411.75</b>                      | <b>254,944.00</b>                      | <b>253,945.00</b>                      |

# SCHEDULE OF COMPARATIVE SALES AND DISTRIBUTION OF PROFITS BY CITY/COUNTY

|                          | <i>SALES</i>                           |  | <i>DISTRIBUTIONS</i>                   |  |
|--------------------------|--|--|--|--|
|                          | Fiscal Year<br>Ending<br>June 30, 2003 | Fiscal Year<br>Ending<br>June 30, 2002 | Fiscal Year<br>Ending<br>June 30, 2003 | Fiscal Year<br>Ending<br>June 30, 2002 |
| <b>BLAINE COUNTY</b>     |  |  | \$273,242.00                           | \$229,255.00                           |
| Bellevue                 | \$443,155.50                           | \$404,044.10                           | 43,853.00                              | 36,639.00                              |
| Carey                    | 28,246.50                              | 29,980.53                              | 3,244.00                               | 2,364.00                               |
| Hailey                   | 962,792.00                             | 898,003.25                             | 97,438.00                              | 77,131.00                              |
| Ketchum                  | 2,081,967.45                           | 2,110,536.60                           | 228,734.00                             | 199,918.00                             |
| Sun Valley               | 58,646.75                              | 85,860.70                              | 9,350.00                               | 8,433.00                               |
| <b>TOTAL</b>             | <b>3,574,808.20</b>                    | <b>3,528,425.18</b>                    | <b>655,861.00</b>                      | <b>553,740.00</b>                      |
| <b>BOISE COUNTY</b>      |  |  | 26,858.00                              | 22,591.00                              |
| Crouch                   | 165,306.70                             | 152,457.60                             | 16,514.00                              | 13,478.00                              |
| Horseshoe Bend           | 96,708.10                              | 79,815.85                              | 8,790.00                               | 8,148.00                               |
| Idaho City               | 89,408.35                              | 91,766.00                              | 9,973.00                               | 7,624.00                               |
| Lowman                   | 18,299.00                              | 15,253.20                              | -                                      | -                                      |
| Placerville              | -                                      | -                                      | 1,103.00                               | 274.00                                 |
| <b>TOTAL</b>             | <b>369,722.15</b>                      | <b>339,292.65</b>                      | <b>63,238.00</b>                       | <b>52,115.00</b>                       |
| <b>BONNER COUNTY</b>     |  |  | 286,733.00                             | 238,767.00                             |
| Clark Fork               | 174,049.60                             | 144,964.85                             | 15,796.00                              | 14,894.00                              |
| Coolin                   | 147,384.50                             | 135,946.85                             | -                                      | -                                      |
| Dover                    | -                                      | -                                      | 6,291.00                               | 6,518.00                               |
| East Hope                | -                                      | -                                      | 3,681.00                               | 4,573.00                               |
| Hope                     | -                                      | -                                      | 1,454.00                               | 2,029.00                               |
| Kootenai                 | -                                      | -                                      | 8,112.00                               | 7,018.00                               |
| Oldtown                  | 571,728.05                             | 526,308.20                             | 57,008.00                              | 46,278.00                              |
| Ponderay                 | 614,129.75                             | 555,182.95                             | 60,160.00                              | 47,624.00                              |
| Priest River             | 565,278.30                             | 513,465.30                             | 55,953.00                              | 48,159.00                              |
| Sandpoint                | 1,658,263.85                           | 1,565,668.00                           | 170,244.00                             | 146,197.00                             |
| Schweitzer               | 48,180.25                              | 60,325.75                              | -                                      | -                                      |
| Tamrak                   | 193,306.20                             | 181,948.05                             | -                                      | -                                      |
| <b>TOTAL</b>             | <b>3,972,320.50</b>                    | <b>3,683,809.95</b>                    | <b>665,432.00</b>                      | <b>562,057.00</b>                      |
| <b>BONNEVILLE COUNTY</b> |  |  | 311,439.00                             | 271,829.00                             |
| Ammon                    | -                                      | -                                      | 13,798.00                              | 103,851.00                             |
| Idaho Falls              | 4,033,779.60                           | 3,801,473.20                           | 416,652.00                             | 366,337.00                             |
| Iona                     | -                                      | -                                      | 22,093.00                              | 17,450.00                              |
| Irwin                    | 80,227.20                              | 72,432.60                              | 7,850.00                               | 6,878.00                               |
| Ririe                    | 69,860.00                              | 69,107.50                              | 7,606.00                               | 5,974.00                               |
| Swan Valley              | -                                      | -                                      | 3,918.00                               | 2,721.00                               |
| Ucon                     | -                                      | -                                      | 17,347.00                              | 15,855.00                              |
| <b>TOTAL</b>             | <b>4,183,866.80</b>                    | <b>3,943,013.30</b>                    | <b>900,703.00</b>                      | <b>790,895.00</b>                      |
| <b>BOUNDARY COUNTY</b>   |  |  | 42,593.00                              | 36,477.00                              |
| Bonnars Ferry            | 590,295.70                             | 528,233.30                             | 57,608.00                              | 48,722.00                              |
| Moyie Springs            | -                                      | -                                      | 12,065.00                              | 9,591.00                               |
| Porthill                 | -                                      | 9,150.40                               | -                                      | -                                      |
| <b>TOTAL</b>             | <b>590,295.70</b>                      | <b>537,383.70</b>                      | <b>112,266.00</b>                      | <b>94,790.00</b>                       |

# SCHEDULE OF COMPARATIVE SALES AND DISTRIBUTION OF PROFITS BY CITY/COUNTY

|                                 | <i>SALES</i>                           |  | <i>DISTRIBUTIONS</i>                   |  |
|---------------------------------|--|--|--|--|
|                                 | Fiscal Year<br>Ending<br>June 30, 2003 | Fiscal Year<br>Ending<br>June 30, 2002 | Fiscal Year<br>Ending<br>June 30, 2003 | Fiscal Year<br>Ending<br>June 30, 2002 |
| <b><i>BUTTE COUNTY</i></b>      |  |  |  |  |
| Arco                            | \$188,268.45                           | \$160,130.55                           | \$17,386.00                            | \$17,386.00                            |
| Butte City                      | -                                      | -                                      | 1,398.00                               | 1,015.00                               |
| Howe                            | 10,427.75                              | 14,799.40                              | -                                      | -                                      |
| Moore                           | -                                      | -                                      | 3,606.00                               | 3,139.00                               |
| <b>TOTAL</b>                    | <b>198,696.20</b>                      | <b>174,929.95</b>                      | <b>39,949.00</b>                       | <b>36,199.00</b>                       |
| <b><i>CAMAS COUNTY</i></b>      |  |  |  |  |
| Fairfield                       | 74,324.90                              | 66,467.05                              | 11,195.00                              | 11,195.00                              |
| <b>TOTAL</b>                    | <b>74,324.90</b>                       | <b>66,467.05</b>                       | <b>18,459.00</b>                       | <b>18,167.00</b>                       |
| <b><i>CANYON COUNTY</i></b>     |  |  |  |  |
| Caldwell                        | 1,265,980.60                           | 1,223,736.65                           | 327,029.00                             | 275,033.00                             |
| Greenleaf                       | -                                      | -                                      | 134,771.00                             | 117,351.00                             |
| Melba                           | 27,147.05                              | 27,799.75                              | 15,856.00                              | 13,359.00                              |
| Middleton                       | 366,853.00                             | 323,844.10                             | 3,042.00                               | 2,963.00                               |
| Nampa                           | 2,561,444.20                           | 2,411,998.25                           | 35,282.00                              | 29,681.00                              |
| Notus                           | -                                      | -                                      | 264,976.00                             | 220,148.00                             |
| Parma                           | 151,865.95                             | 137,174.50                             | 8,425.00                               | 6,761.00                               |
| Wilder                          | -                                      | -                                      | 15,096.00                              | 12,407.00                              |
| <b>TOTAL</b>                    | <b>4,373,290.80</b>                    | <b>4,124,553.25</b>                    | <b>831,371.00</b>                      | <b>699,387.00</b>                      |
| <b><i>CARIBOU COUNTY</i></b>    |  |  |  |  |
| Bancroft                        | -                                      | -                                      | 30,366.00                              | 30,366.00                              |
| Grace                           | 45,798.90                              | 51,686.15                              | 7,029.00                               | 6,538.00                               |
| Soda Springs                    | 310,695.20                             | 308,454.05                             | 8,004.00                               | 8,004.00                               |
| <b>TOTAL</b>                    | <b>356,494.10</b>                      | <b>360,140.20</b>                      | <b>79,344.00</b>                       | <b>81,020.00</b>                       |
| <b><i>CASSIA COUNTY</i></b>     |  |  |  |  |
| Albion                          | -                                      | -                                      | 57,455.00                              | 57,455.00                              |
| Declo                           | -                                      | -                                      | 4,820.00                               | 5,489.00                               |
| Malta                           | -                                      | -                                      | 6,218.00                               | 5,168.00                               |
| Oakley                          | -                                      | -                                      | 3,257.00                               | 3,012.00                               |
| Burley                          | 710,293.80                             | 689,907.75                             | 12,293.00                              | 11,660.00                              |
| <b>TOTAL</b>                    | <b>710,293.80</b>                      | <b>689,907.75</b>                      | <b>76,077.00</b>                       | <b>66,376.00</b>                       |
| <b><i>CLARK COUNTY</i></b>      |  |  |  |  |
| Dubois                          | 33,300.95                              | 32,303.50                              | 11,475.00                              | 11,475.00                              |
| Spencer                         | -                                      | -                                      | 3,644.00                               | 3,644.00                               |
| <b>TOTAL</b>                    | <b>33,300.95</b>                       | <b>32,303.50</b>                       | <b>699.00</b>                          | <b>370.00</b>                          |
| <b><i>CLEARWATER COUNTY</i></b> |  |  |  |  |
| Elk River                       | 12,442.60                              | 8,379.25                               | 38,482.00                              | 34,259.00                              |
| Orofino                         | 389,010.55                             | 383,762.20                             | 2,327.00                               | 2,327.00                               |
| Pierce                          | 47,505.35                              | 48,252.60                              | 42,022.00                              | 36,758.00                              |
| Weippe                          | 43,793.85                              | 39,052.20                              | 8,208.00                               | 8,208.00                               |
| <b>TOTAL</b>                    | <b>492,752.35</b>                      | <b>479,446.25</b>                      | <b>5,773.00</b>                        | <b>5,773.00</b>                        |

# SCHEDULE OF COMPARATIVE SALES AND DISTRIBUTION OF PROFITS BY CITY/COUNTY

|                               | <i>SALES</i>                           |  | <i>DISTRIBUTIONS</i>                   |  |
|-------------------------------|--|--|--|--|
|                               | Fiscal Year<br>Ending<br>June 30, 2003 | Fiscal Year<br>Ending<br>June 30, 2002 | Fiscal Year<br>Ending<br>June 30, 2003 | Fiscal Year<br>Ending<br>June 30, 2002 |
| <b><i>CUSTER COUNTY</i></b>   |  |  |  |  |
|                               |  |  | \$34,269.00                            | \$29,330.00                            |
| Challis                       | \$177,588.80                           | \$144,435.80                           | 15,792.00                              | 13,810.00                              |
| Clayton                       | 28,188.45                              | 50,946.95                              | 5,518.00                               | 4,058.00                               |
| Mackay                        | 56,113.85                              | 76,473.30                              | 8,383.00                               | 7,739.00                               |
| Stanley                       | 163,225.80                             | 162,563.70                             | 17,600.00                              | 14,781.00                              |
| <b>TOTAL</b>                  | <b>425,116.90</b>                      | <b>434,419.75</b>                      | <b>81,562.00</b>                       | <b>69,718.00</b>                       |
| <b><i>ELMORE COUNTY</i></b>   |  |  |  |  |
|                               |  |  | 79,007.00                              | 68,821.00                              |
| Glenns Ferry                  | 138,908.35                             | 125,348.15                             | 13,849.00                              | 13,317.00                              |
| Military                      | 74,268.74                              | 110,364.33                             | -                                      | -                                      |
| Mountain Home                 | 745,141.25                             | 709,100.90                             | 78,177.00                              | 67,481.00                              |
| Pine                          | 59,208.45                              | 55,927.80                              | -                                      | -                                      |
| Prairie                       | 18,047.35                              | 19,054.00                              | -                                      | -                                      |
| <b>TOTAL</b>                  | <b>1,035,574.14</b>                    | <b>1,019,795.18</b>                    | <b>171,033.00</b>                      | <b>149,619.00</b>                      |
| <b><i>FRANKLIN COUNTY</i></b> |  |  |  |  |
|                               |  |  | 30,746.00                              | 30,746.00                              |
| Clifton                       | -                                      | -                                      | 3,918.00                               | 4,490.00                               |
| Dayton                        | -                                      | -                                      | 8,167.00                               | 7,242.00                               |
| Franklin                      | -                                      | -                                      | 11,791.00                              | 9,288.00                               |
| Oxford                        | -                                      | -                                      | 975.00                                 | 902.00                                 |
| Preston                       | 254,627.10                             | 245,313.50                             | 27,112.00                              | 26,453.00                              |
| Weston                        | -                                      | -                                      | 7,818.00                               | 7,066.00                               |
| <b>TOTAL</b>                  | <b>254,627.10</b>                      | <b>245,313.50</b>                      | <b>90,527.00</b>                       | <b>86,187.00</b>                       |
| <b><i>FREMONT COUNTY</i></b>  |  |  |  |  |
|                               |  |  | 44,971.00                              | 37,565.00                              |
| Ashton                        | 96,261.25                              | 90,434.45                              | 11,000.00                              | 11,000.00                              |
| Drummond                      | -                                      | -                                      | 276.00                                 | 676.00                                 |
| Island Park                   | 239,289.40                             | 238,988.80                             | 25,887.00                              | 19,946.00                              |
| Newdale                       | -                                      | -                                      | 6,586.00                               | 6,873.00                               |
| Parker                        | -                                      | -                                      | 5,869.00                               | 5,200.00                               |
| St. Anthony                   | 242,239.95                             | 232,493.50                             | 25,668.00                              | 23,784.00                              |
| Teton                         | -                                      | -                                      | 10,469.00                              | 10,722.00                              |
| Warm River                    | -                                      | -                                      | 184.00                                 | 177.00                                 |
| <b>TOTAL</b>                  | <b>577,790.60</b>                      | <b>561,916.75</b>                      | <b>130,910.00</b>                      | <b>115,943.00</b>                      |
| <b><i>GEM COUNTY</i></b>      |  |  |  |  |
|                               |  |  | 36,777.00                              | 36,777.00                              |
| Emmett                        | 471,998.80                             | 431,705.00                             | 47,578.00                              | 41,353.00                              |
| <b>TOTAL</b>                  | <b>471,998.80</b>                      | <b>431,705.00</b>                      | <b>84,355.00</b>                       | <b>78,130.00</b>                       |
| <b><i>GOODING COUNTY</i></b>  |  |  |  |  |
|                               |  |  | 46,416.00                              | 43,344.00                              |
| Bliss                         | 73,368.95                              | 71,644.70                              | 7,776.00                               | 9,377.00                               |
| Gooding                       | 204,077.25                             | 217,422.10                             | 24,290.00                              | 24,290.00                              |
| Hagerman                      | 116,794.20                             | 101,712.05                             | 11,122.00                              | 7,740.00                               |
| Wendell                       | 189,596.70                             | 189,685.65                             | 20,770.00                              | 19,709.00                              |
| <b>TOTAL</b>                  | <b>583,837.10</b>                      | <b>580,464.50</b>                      | <b>110,374.00</b>                      | <b>104,460.00</b>                      |

# SCHEDULE OF COMPARATIVE SALES AND DISTRIBUTION OF PROFITS BY CITY/COUNTY

|                                | <i>SALES</i>                           |  | <i>DISTRIBUTIONS</i>                   |  |
|--------------------------------|--|--|--|--|
|                                | Fiscal Year<br>Ending<br>June 30, 2003 | Fiscal Year<br>Ending<br>June 30, 2002 | Fiscal Year<br>Ending<br>June 30, 2003 | Fiscal Year<br>Ending<br>June 30, 2002 |
| <b>IDAHO COUNTY</b>            |  |  | \$62,559.00                            | \$55,662.00                            |
| Cottonwood                     | \$103,643.10                           | \$98,539.30                            | 10,808.00                              | 10,084.00                              |
| Elk City                       | 41,006.20                              | 53,961.00                              | -                                      | -                                      |
| Ferdinand                      | -                                      | -                                      | 2,668.00                               | 2,255.00                               |
| Grangeville                    | 291,511.80                             | 272,903.45                             | 30,139.00                              | 28,363.00                              |
| Kooskia                        | 115,107.10                             | 107,459.15                             | 11,776.00                              | 11,328.00                              |
| Riggins                        | 206,514.25                             | 192,428.15                             | 20,938.00                              | 17,410.00                              |
| Stites                         | -                                      | -                                      | 4,158.00                               | 3,591.00                               |
| Whitebird                      | 62,222.05                              | 60,978.90                              | 6,634.00                               | 6,707.00                               |
| <b>TOTAL</b>                   | <b>820,004.50</b>                      | <b>786,269.95</b>                      | <b>149,680.00</b>                      | <b>135,400.00</b>                      |
| <b>JEFFERSON COUNTY</b>        |  |  | 46,058.00                              | 46,058.00                              |
| Hamer                          | -                                      | -                                      | 1,113.00                               | 1,627.00                               |
| Lewisville                     | -                                      | -                                      | 8,593.00                               | 8,920.00                               |
| Menan                          | -                                      | -                                      | 13,009.00                              | 12,849.00                              |
| Mud Lake                       | 36,819.20                              | 29,847.70                              | 3,289.00                               | 2,777.00                               |
| Rigby                          | 345,575.65                             | 321,017.80                             | 35,359.00                              | 29,581.00                              |
| Roberts                        | -                                      | -                                      | 11,902.00                              | 11,750.00                              |
| Ririe (see Bonneville County)* | -                                      | -                                      | -                                      | -                                      |
| <b>TOTAL</b>                   | <b>382,394.85</b>                      | <b>350,865.50</b>                      | <b>119,323.00</b>                      | <b>113,562.00</b>                      |
| <b>JEROME COUNTY</b>           |  |  | <b>47,898.00</b>                       | <b>39,003.00</b>                       |
| Eden                           | -                                      | -                                      | 7,560.00                               | 5,731.00                               |
| Hazelton                       | 84,936.35                              | 73,997.85                              | 8,074.00                               | 6,364.00                               |
| Jerome                         | 577,138.90                             | 531,523.30                             | 58,214.00                              | 47,646.00                              |
| <b>TOTAL</b>                   | <b>662,075.25</b>                      | <b>605,521.15</b>                      | <b>121,746.00</b>                      | <b>98,744.00</b>                       |
| <b>KOOTENAI COUNTY</b>         |  |  | 762,218.00                             | 630,771.00                             |
| Athol                          | -                                      | -                                      | 12,434.00                              | 7,920.00                               |
| Bayview                        | 180,265.45                             | 191,210.45                             | -                                      | -                                      |
| Coeur d' Alene                 | 4,512,489.75                           | 4,111,624.45                           | 446,972.00                             | 383,983.00                             |
| Dalton Gardens                 | -                                      | -                                      | 41,902.00                              | 38,835.00                              |
| Fernan Lake                    | -                                      | -                                      | 3,422.00                               | 3,686.00                               |
| Harrison                       | 96,963.60                              | 88,012.65                              | 9,557.00                               | 7,364.00                               |
| Hauser                         | -                                      | -                                      | 12,286.00                              | 8,691.00                               |
| Hayden                         | 1,892,044.05                           | 1,745,720.20                           | 189,103.00                             | 156,999.00                             |
| Hayden Lake                    | -                                      | -                                      | 9,086.00                               | 6,872.00                               |
| Huetter                        | -                                      | -                                      | 1,766.00                               | 1,722.00                               |
| Post Falls                     | 2,998,035.15                           | 2,721,168.75                           | 294,950.00                             | 239,864.00                             |
| Rathdrum                       | 535,299.95                             | 499,092.60                             | 54,112.00                              | 46,081.00                              |
| Spirit Lake                    | 402,387.80                             | 384,733.85                             | 41,722.00                              | 33,924.00                              |
| State Line                     | -                                      | -                                      | 515.00                                 | 579.00                                 |
| Worley                         | 133,466.60                             | 109,893.55                             | 11,925.00                              | 8,247.00                               |
| <b>TOTAL</b>                   | <b>10,750,952.35</b>                   | <b>9,851,456.50</b>                    | <b>1,891,970.00</b>                    | <b>1,575,538.00</b>                    |

\*City limits extend into both counties

# SCHEDULE OF COMPARATIVE SALES AND DISTRIBUTION OF PROFITS BY CITY/COUNTY

|                             | <i>SALES</i>                           |  | <i>DISTRIBUTIONS</i>                   |  |
|-----------------------------|--|--|--|--|
|                             | Fiscal Year<br>Ending<br>June 30, 2003 | Fiscal Year<br>Ending<br>June 30, 2002 | Fiscal Year<br>Ending<br>June 30, 2003 | Fiscal Year<br>Ending<br>June 30, 2002 |
| <b>LATAH COUNTY</b>         |  |  | \$181,037.00                           | \$151,810.00                           |
| Bovill                      | \$22,555.35                            | \$21,169.10                            | 2,340.00                               | 2,279.00                               |
| Deary                       | 69,431.80                              | 60,832.55                              | 6,644.00                               | 5,963.00                               |
| Genesee                     | 52,445.45                              | 49,924.30                              | 5,503.00                               | 4,827.00                               |
| Juliaetta                   | -                                      | -                                      | 11,203.00                              | 8,017.00                               |
| Kendrick                    | 95,799.20                              | 75,909.20                              | 8,271.00                               | 7,757.00                               |
| Moscow                      | 1,852,869.35                           | 1,752,896.05                           | 191,765.00                             | 160,964.00                             |
| Onaway                      | -                                      | -                                      | 4,231.00                               | 3,734.00                               |
| Potlatch                    | 132,912.35                             | 133,644.35                             | 14,577.00                              | 12,022.00                              |
| Troy                        | 230,555.90                             | 209,134.60                             | 22,735.00                              | 19,446.00                              |
| <b>TOTAL</b>                | <b>2,456,569.40</b>                    | <b>2,303,510.15</b>                    | <b>448,306.00</b>                      | <b>376,819.00</b>                      |
| <b>LEMHI COUNTY</b>         |  |  | 52,215.00                              | 44,536.00                              |
| Leadore                     | 16,184.80                              | 15,419.65                              | 1,691.00                               | 1,284.00                               |
| North Fork                  | 37,605.40                              | 42,345.50                              | -                                      | -                                      |
| Salmon                      | 618,273.95                             | 604,225.70                             | 65,957.00                              | 57,349.00                              |
| <b>TOTAL</b>                | <b>672,064.15</b>                      | <b>661,990.85</b>                      | <b>119,863.00</b>                      | <b>103,169.00</b>                      |
| <b>LEWIS COUNTY</b>         |  |  | 28,125.00                              | 23,868.00                              |
| Craigmont                   | 41,572.85                              | 43,721.00                              | 4,834.00                               | 4,782.00                               |
| Kamiah                      | 249,350.70                             | 236,957.60                             | 25,840.00                              | 21,311.00                              |
| Nez Perce                   | 38,798.00                              | 42,740.80                              | 4,710.00                               | 3,976.00                               |
| Reubens                     | -                                      | -                                      | 1,325.00                               | 789.00                                 |
| Winchester                  | 34,300.50                              | 29,452.35                              | 3,229.00                               | 3,220.00                               |
| <b>TOTAL</b>                | <b>364,022.05</b>                      | <b>352,871.75</b>                      | <b>68,063.00</b>                       | <b>57,946.00</b>                       |
| <b>LINCOLN COUNTY</b>       |  |  | 17,650.00                              | 17,650.00                              |
| Dietrich                    | -                                      | -                                      | 2,759.00                               | 2,543.00                               |
| Richfield                   | -                                      | -                                      | 7,580.00                               | 6,955.00                               |
| Shoshone                    | 191,014.45                             | 174,371.15                             | 19,074.00                              | 12,888.00                              |
| <b>TOTAL</b>                | <b>191,014.45</b>                      | <b>174,371.15</b>                      | <b>47,063.00</b>                       | <b>40,036.00</b>                       |
| <b>MADISON COUNTY</b>       |  |  | 55,299.00                              | 55,299.00                              |
| Rexburg                     | 171,402.70                             | 152,080.85                             | 74,914.00                              | 74,914.00                              |
| Sugar City                  | -                                      | -                                      | 22,844.00                              | 19,554.00                              |
| <b>TOTAL</b>                | <b>171,402.70</b>                      | <b>152,080.85</b>                      | <b>153,057.00</b>                      | <b>149,767.00</b>                      |
| <b>MINIDOKA COUNTY</b>      |  |  | 57,782.00                              | 57,782.00                              |
| Acequia                     | -                                      | -                                      | 2,649.00                               | 1,884.00                               |
| Heyburn                     | -                                      | -                                      | 53,336.00                              | 47,045.00                              |
| Minidoka                    | -                                      | -                                      | 2,374.00                               | 1,350.00                               |
| Paul                        | 95,623.65                              | 71,636.70                              | 7,920.00                               | 7,832.00                               |
| Rupert                      | 336,075.30                             | 350,815.15                             | 44,057.00                              | 44,057.00                              |
| Burley (see Cassia County)* | -                                      | -                                      | -                                      | -                                      |
| <b>TOTAL</b>                | <b>431,698.95</b>                      | <b>422,451.85</b>                      | <b>168,118.00</b>                      | <b>159,950.00</b>                      |

\*City limits extend into both counties

# SCHEDULE OF COMPARATIVE SALES AND DISTRIBUTION OF PROFITS BY CITY/COUNTY

|                         | <i>SALES</i>                           |  | <i>DISTRIBUTIONS</i>                   |  |
|-------------------------|--|--|--|--|
|                         | Fiscal Year<br>Ending<br>June 30, 2003 | Fiscal Year<br>Ending<br>June 30, 2002 | Fiscal Year<br>Ending<br>June 30, 2003 | Fiscal Year<br>Ending<br>June 30, 2002 |
| <b>NEZ PERCE COUNTY</b> |  |  | \$224,056.00                           | \$197,616.00                           |
| Culdesac                | \$ -                                   | \$ -                                   | 6,952.00                               | 5,101.00                               |
| Lapwai                  | -                                      | -                                      | 20,859.00                              | 15,163.00                              |
| Lewiston                | 3,042,022.20                           | 2,857,419.50                           | 312,320.00                             | 277,932.00                             |
| Peck                    | -                                      | -                                      | 3,422.00                               | 3,044.00                               |
| <b>TOTAL</b>            | <b>3,042,022.20</b>                    | <b>2,857,419.50</b>                    | <b>567,609.00</b>                      | <b>498,856.00</b>                      |
| <b>ONEIDA COUNTY</b>    |  |  | 17,390.00                              | 17,390.00                              |
| Malad                   | 172,903.45                             | 161,616.65                             | 17,789.00                              | 15,747.00                              |
| <b>TOTAL</b>            | <b>172,903.45</b>                      | <b>161,616.65</b>                      | <b>35,179.00</b>                       | <b>33,137.00</b>                       |
| <b>OWYHEE COUNTY</b>    |  |  | 31,979.00                              | 28,960.00                              |
| Bruneau                 | 26,841.55                              | 34,608.70                              | -                                      | -                                      |
| Grand View              | 56,373.85                              | 63,527.70                              | 6,945.00                               | 5,995.00                               |
| Homedale                | 137,475.65                             | 135,575.00                             | 16,839.00                              | 16,839.00                              |
| Marsing                 | 158,128.40                             | 164,002.45                             | 17,916.00                              | 15,911.00                              |
| <b>TOTAL</b>            | <b>378,819.45</b>                      | <b>397,713.85</b>                      | <b>73,679.00</b>                       | <b>67,705.00</b>                       |
| <b>PAYETTE COUNTY</b>   |  |  | 53,335.00                              | 46,904.00                              |
| Fruitland               | -                                      | -                                      | 69,986.00                              | 54,303.00                              |
| New Plymouth            | 97,713.70                              | 111,581.10                             | 12,282.00                              | 9,870.00                               |
| Payette                 | 571,296.10                             | 552,568.65                             | 60,584.00                              | 51,479.00                              |
| <b>TOTAL</b>            | <b>669,009.80</b>                      | <b>664,149.75</b>                      | <b>196,187.00</b>                      | <b>162,556.00</b>                      |
| <b>POWER COUNTY</b>     |  |  | 24,622.00                              | 24,622.00                              |
| American Falls          | 238,693.60                             | 228,040.30                             | 25,734.00                              | 25,734.00                              |
| Rockland                | -                                      | -                                      | 5,812.00                               | 5,005.00                               |
| <b>TOTAL</b>            | <b>238,693.60</b>                      | <b>228,040.30</b>                      | <b>56,168.00</b>                       | <b>55,361.00</b>                       |
| <b>SHOSHONE COUNTY</b>  |  |  | 76,120.00                              | 69,189.00                              |
| Kellogg                 | 429,794.85                             | 401,954.35                             | 43,961.00                              | 38,583.00                              |
| Mullan                  | -                                      | -                                      | 15,457.00                              | 11,227.00                              |
| Osburn                  | -                                      | -                                      | 28,430.00                              | 24,786.00                              |
| Pinehurst               | 250,278.85                             | 246,873.50                             | 27,019.00                              | 24,538.00                              |
| Smeltonville            | -                                      | -                                      | 11,978.00                              | 7,154.00                               |
| Wallace                 | 321,268.95                             | 306,152.35                             | 33,377.00                              | 31,257.00                              |
| Wardner                 | -                                      | -                                      | 3,957.00                               | 4,927.00                               |
| <b>TOTAL</b>            | <b>1,001,342.65</b>                    | <b>954,980.20</b>                      | <b>240,299.00</b>                      | <b>211,661.00</b>                      |
| <b>TETON COUNTY</b>     |  |  | 40,838.00                              | 33,032.00                              |
| Driggs                  | 579,172.35                             | 520,592.05                             | 56,494.00                              | 45,584.00                              |
| Tetonia                 | -                                      | -                                      | 4,544.00                               | 2,480.00                               |
| Victor                  | -                                      | -                                      | 15,448.00                              | 9,671.00                               |
| <b>TOTAL</b>            | <b>579,172.35</b>                      | <b>520,592.05</b>                      | <b>117,324.00</b>                      | <b>90,767.00</b>                       |

# SCHEDULE OF COMPARATIVE SALES AND DISTRIBUTION OF PROFITS BY CITY/COUNTY

|                                 | <i>SALES</i>                           |  | <i>DISTRIBUTIONS</i>                   |  |
|---------------------------------|--|--|--|--|
|                                 | Fiscal Year<br>Ending<br>June 30, 2003 | Fiscal Year<br>Ending<br>June 30, 2002 | Fiscal Year<br>Ending<br>June 30, 2003 | Fiscal Year<br>Ending<br>June 30, 2002 |
| <b><i>TWIN FALLS COUNTY</i></b> |  |  | \$240,921.00                           | \$207,356.00                           |
| Buhl                            | \$274,914.45                           | \$270,873.55                           | 29,636.00                              | 27,326.00                              |
| Castleford                      | 32,578.30                              | 28,742.15                              | 3,133.00                               | 2,817.00                               |
| Filer                           | 117,445.40                             | 117,444.15                             | 12,837.00                              | 9,954.00                               |
| Hansen                          | -                                      | -                                      | 17,841.00                              | 15,449.00                              |
| Hollister                       | 12,470.80                              | 11,919.55                              | 1,299.00                               | 1,171.00                               |
| Kimberly                        | 133,063.80                             | 118,283.05                             | 12,993.00                              | 12,045.00                              |
| Murtaugh                        | -                                      | -                                      | 2,557.00                               | 2,398.00                               |
| Twin Falls                      | 2,630,669.20                           | 2,539,003.90                           | 277,178.00                             | 240,279.00                             |
| <b>TOTAL</b>                    | <b>3,201,141.95</b>                    | <b>3,086,266.35</b>                    | <b>598,395.00</b>                      | <b>518,795.00</b>                      |
| <b><i>VALLEY COUNTY</i></b>     |  |  | 97,819.00                              | 82,809.00                              |
| Cascade                         | 213,702.15                             | 196,495.40                             | 21,397.00                              | 19,033.00                              |
| Donnelly                        | 157,045.50                             | 137,655.65                             | 14,920.00                              | 13,235.00                              |
| McCall                          | 982,554.95                             | 911,582.30                             | 98,937.00                              | 83,491.00                              |
| Yellow Pine                     | 12,718.40                              | 11,703.70                              | -                                      | -                                      |
| <b>TOTAL</b>                    | <b>1,366,021.00</b>                    | <b>1,257,437.05</b>                    | <b>233,073.00</b>                      | <b>198,568.00</b>                      |
| <b><i>WASHINGTON COUNTY</i></b> |  |  | 31,981.00                              | 31,542.00                              |
| Cambridge                       | 74,026.35                              | 69,847.75                              | 7,643.00                               | 7,012.00                               |
| Midvale                         | -                                      | -                                      | 3,241.00                               | 3,104.00                               |
| Weiser                          | 338,380.20                             | 326,328.60                             | 36,001.00                              | 32,142.00                              |
| <b>TOTAL</b>                    | <b>412,406.55</b>                      | <b>396,176.35</b>                      | <b>78,866.00</b>                       | <b>73,800.00</b>                       |
| <b>FISCAL YEAR TOTALS</b>       | <b>\$77,994,565.10</b>                 | <b>\$73,623,509.72</b>                 | <b>\$14,868,000.00</b>                 | <b>\$12,805,691.00</b>                 |